Bracewell & Patterson, LLP.

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January 31, 2000

Mr. Donald Averett
Reports Analyst
Reports Analysis Division
Federal Election Commission
999 E St., NW
Washington, D.C. 20463

Re: Bracewell & Patterson, L.L.P. Political Action Committee ("PAC")- Identification Number C-00021295

Dear Mr. Averett:

This letter addresses two issues: (1) A formal response to your letter received on January 28, 2000, regarding the reporting of administrative expenses for the PAC; and (2) An amendment of the PAC's October 13, 1999, filing covering the reporting period from July 11, 1999, through September 30, 1999.

I. Administrative Expenses of the PAC

In response to your letter on January 28, 2000, we are formally requesting that the Statement of Organization be amended for: Bracewell & Patterson Political Action Committee, located at 2000 K Street, NW, Suite 500, Washington, D.C. 20006-1872, Federal Election Commission ("FEC") identification number C-00021295, to reflect that the PAC's administrative expenses are paid for by the connected organization of Bracewell & Patterson, L.L.P. Since the connected organization is paying the administrative expenses of the PAC and because there are no disbursements from the PAC account, there are no expenses or disbursements for the PAC to report on the FEC Form 3X. Thus, the PAC is not required to report the administrative expenses.

Mr. Donald Averett January 31, 2000 Page 2

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H. Amendment of the PAC's October 13, 1999 Report

On the PAC's October 13, 1999, filing to the FEC covering the reporting period from July 11, 1999, through September 30, 1999, we discovered a mathematical error. The error occurred on line 34, column B of page 2 of FEC Form 3X. We originally indicated that the "Net Contributions" to the PAC were \$18,500,00, however, this number is incorrect. This number should be changed to \$25,800,00, as correctly stated on line 32, column B of page 2 of the same report. Thus, we request that the FEC make note of the mathematical error and this amendment of the PAC's October 13, 1999 filing to reflect the correction.

If you have any questions about these issues or if 1 can be of assistance to you in these matters please call me at (202) 828-5870. Thank you for your time and attention.

Very truly yours.

Gene E. Godley

PAC Treasurer

/dms